



**VILLAGE
OF
CLEVELAND**

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NOTICE OF OPEN BOOK AND BOARD OF REVIEW**

The Year 2016 assessment roll for the Village of Cleveland, Manitowoc County, will be open for examination on Monday, June 27, 2016, from 4:30pm to 6:30pm at the Cleveland Village Hall, 1150 W. Washington Avenue, Cleveland, Wisconsin.

The Board of Review is scheduled to convene on Wednesday, July 20, 2016, when it will be in session from 5:00pm to 7:00pm to hear and decide objections.

Please be advised of the following requirements regarding the Board of Review:

No person shall be allowed to appear before the Board of Review, to testify to the Board by telephone, or to contest the amount of any assessment of real or personal property, if the person has refused a reasonable written request by certified mail from the Assessor to view such property.

After the first meeting of the Board of Review and before the Board's final adjournment, no person who is scheduled to appear before the Board of Review may contact or provide information to a member of the Board about the person's objection except at a session of the Board.

No person may appear before the Board of Review, testify to the Board by telephone, or contest the amount of the assessment unless that person provides, at least 48 hours prior to the first meeting, the clerk of the Board of Review with (1) a written objection and (2) notice as to whether the person will ask for removal of any Board members and, if so, which members will be removed and the person's reasonable estimate of the length of time that the hearing will take. At the discretion of the Board of Review, any person may be granted a waiver of the 48-hour notice of intent to file a written objection by appearing before the Board during the first two hours of the meeting and showing good cause for failing to meet the 48-hour notice requirement. The person will be required to provide the same information as if notice had been provided at least 48 hours prior to the first meeting.

When appearing before the Board of Review, the person shall specify in writing (1) that person's estimate of the value of the land and improvements that are the subject of the person's objection, and (2) the information that the person used to arrive at the estimate.

No person may appear before the Board of Review, testify to the Board in person or by telephone, or object to a valuation if that valuation was made by the Assessor or the Objector using the income method of valuation; unless the person supplies the Assessor with all of the information about income and expenses that the Assessor requests, as specified in the Assessor's manual under Sec. 73.03(2a), Wis. Stats. The Village of Cleveland has an ordinance for the confidentiality of information about income and expenses that is provided to the Assessor under this paragraph which provides exceptions for persons using information in the discharge of duties imposed by law or the duties of their office or by order of a court. The information that is provided under this paragraph, unless a court determined that it is inaccurate, is not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.

The Board shall hear upon oath, by telephone, all ill or disabled persons who present to the Board a letter from a physician, surgeon, or osteopath that confirms their illness or disability. No other persons may testify by telephone.

Dated May 9, 2016
Stacy Grunwald, Clerk-Treasurer